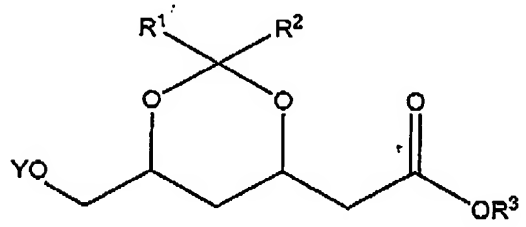
Amendments to the Specification:

Please replace paragraph [0001] with the following amended paragraph:

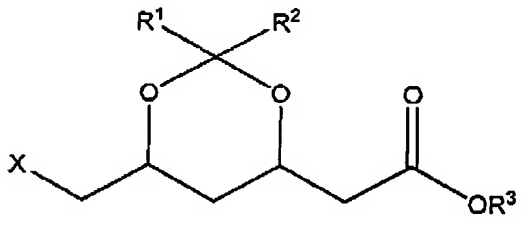
[0001] The invention relates to a process for the preparation of a 2-(6-substituted-1,3-dioxane-4-yl) acetic acid ~~2-(6-substituted)-1,3-dioxane-4-yl) acetic acid~~ derivative according to formula 1



(1)

Please replace paragraph [0002] with the following amended paragraph:

[0002] wherein R^1, R^2 and R^3 are each independently a C1-4 alkylgroup or wherein R^1 and R^2 together with the C-atom to which they are bound form a 5- or 6-membered cycloalkyl and wherein Y stands for R^A-CO- or for R^B-SO_2- with R^A, R^B are chosen from the group of alkyl or aryl with 1-12 C-atoms, from its corresponding 2-(6-substituted-1,3-dioxane-4-yl) acetic acid ~~2-(6-substituted)-1,3dioxane-4-yl) acetic acid~~ derivative according to formula 2,



(2)

Please replace paragraph [0005] with the following amended paragraph:

[0005] It is the object of the invention to provide an alternative process for the preparation of a 2-(6-substituted-1,3-dioxane-4-yl) acetic acid ~~2-(6-substituted)-1,3-dioxane-4-yl) acetic acid~~ derivative according to formula 1 from its corresponding 2-(6-substituted-1,3-dioxane-4-yl) acetic acid ~~2-(6-substituted)-1,3-dioxane-4-yl) acetic acid~~ derivative according to formula 2.

Please replace paragraph [0026] with the following amended paragraph:

[0026] 0.5 molar equivalents tetrabutylphosphoniumbromide (TBPB) and 2.5 molar equivalents potassiumacetate were added to a solution of I (tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4-yl] acetate) ~~(tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4-yl]acetate~~ in the solvent N-methlpyrrolidone (1 g/3 ml) at 100° C. The conversion of I in the presence of TBPB was 87.6% after 20 hours reaction time, the conversion of I into II (tert-butyl 2-{(4R,6S)-2,2-dimethyl-6-[(methyl-carbonyloxy)methyl]-1,3-dioxan-4-yl} acetate) thereof being 90.3%.

Please replace paragraph [0028] with the following amended paragraph:

[0028] 0.1 molar equivalents tetraphenylphosphoniumbromide (TTB) and 2.5 molar equivalents potassiumacetate were added to a solution of I (tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4-yl] acetate) ~~(tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4-yl]acetate~~ in the solvent N-methylpyrrolidone (1 g/3 ml) at 140° C. After 20 hours, the conversion of I was 97%, the conversion of I into II thereof being 77.2%.